

YE8

NonExempt

COFRS ACCOUNTING MODEL

Record Revenues Pledged to Debt

Used at year-end to record revenues pledged to debt.

This presentation must be achieved at fiscal year-end.

Authoritative Source(s): The Higher Education Financial Advisory Committee (FAC)

GASB Statements No. 34 and 35

AICPA College Audit Guide

NACUBO Advisory Report 2000-05

NACUBO Farm Manual

COFRS JOURNAL ENTRY CODING									
BankCode	Fund/Agency	APPR	Program	AcctType	BSA/RSC/OBJ	RptngCat	DR	CR	
Year-End Entry									
1	Higher Education Presentation Fund Nonappropriated Tuition & Fees Federal Grants and Contracts Other Revenues/Additions Sales & Services Education Activities Sales & Services Auxiliaries Revenue Resident Tuition - Undergraduate NonResident Tuition - Undergraduate Tuition - Exempt Continuing Education Sales & Services of Education Activities Instructional Fees Student Activity Fees HE Auxiliary Sales & Servcies Federal Grant/Contract - Operating Miscellaneous Revenues	399/GXX	NAP	0100 0200 0400 0500 0510	31	4802 4902 4804 5001 5002 5003 5400 7400 8300		\$5,200 \$7,600 \$3,500 \$2,800 \$1,250 \$1,750 \$4,500 \$6,500 \$2,500	
2	Higher Education Presentation Fund Nonappropriated Tuition & Fees Federal Grants and Contracts Other Revenues/Additions Sales & Services Auxiliaries Revenue Pledged Tuiton & Fees Pledged Auxiliary Revenue Non-Operating Pledged Investment Income Pledged Federal Grants & Contracts Pledged Other Revenues	399/GXX	NAP	0100 0200 0400 0510	31	5030 5470 5930 7450 8330			\$19,300 \$4,500 \$1,800 \$6,500 \$3,500

Summary of Fund 399 Entry					
Program	RevSource	Amount	Program	RevSource	Amount
DR			CR		
0100	4802	\$5,200	0100	5030	\$19,300
0100	4902	\$7,600			
0100	4804	\$3,500			
0100	5002	\$1,250			
0100	5003	\$1,750	0200	7450	\$6,500
0200	7400	\$6,500	0300	5930	\$1,800
0400	8300	\$2,500	0400	8330	\$2,500
0500	5001	\$2,800	0500	8330	\$1,000
0510	5400	\$4,500	0510	5470	\$4,500
		<u>\$35,600</u>			<u>\$35,600</u>